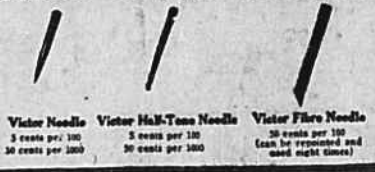


## Victor supremacy

Full tone—Soft tone—Subdued tone



The Victor Needle produces the full tone as originally sung or played—particularly suited for large rooms and halls, and for dancing.

The Victor Half-Tone Needle reduces the volume of tone and gives you the effect of sitting in the middle of an opera house or theatre.

The Victor Flare Needle produces a rich, subdued tone that takes you still further back—a tone that will delight the discriminating music-lover.

## Victor system of changeable needles

If a fixed or permanent point were the best method for playing records, you may be sure the Victor Company would equip the Victrola with a fixed point.

There is nothing new about a fixed point. It is the old original method that was used on the cylinder phonographs for the past forty years, which has been superseded by the Victor and Victor Records and the changeable needles—the only method that insures a perfect reproduction in exact accord with the artist's interpretation.

All disc machines are more or less imitations of the Victrola—the Victrola is the original instrument of its kind, and years of continuous experiment with the lavish expenditure of millions of dollars for scientific research have placed it upon a pinnacle of supremacy that is unassailable.

Genuine Victrolas, \$15 to \$300. Terms to suit your convenience, if desired.

Home Furnishing Co.

"YOUR CREDIT IS GOOD"



## Social and Personal

Items for this department are welcomed. They may be sent or telephoned to the Telegram's editorial department. Telephones: Bell 390. Home 157-Y.

**Grasselli Program.**  
The following program will be rendered by the Grasselli Literary Society in the Spanish-American Casino Friday evening:  
Song—"America."  
Recitation—Virgie Klesling.  
Recitation—Concha Menendez.  
Recitation—Mary Ryan.  
Recitation—Mary Barboe.  
Song—Three girls.  
Recitation—"My Mother Was a Lady."  
Recitation—"Babies in the Woods."  
—Arthur Fernandez.  
Recitation—"In the Gardens."  
Dominee Agrippe.  
Recitation—"So Winter Has Come."  
—Philip Stanton.  
Recitation—"Little Drops"—Paul Bias.  
Recitation—"Work or Play"—Angel Minir.  
Recitation—"What a Boy Can Do"—Gladys Wolfe.  
Song—"The Shoemaker's Song"—Second and third grades.  
Recitation—"The Birthday Gift"—Fay Wilson.  
Recitation—"Six Times Nine"—Katherine Arehart.  
Recitation—"In Winter"—Carlie Ryan.  
Recitation—"What Boys Are Wanted"—Robert Welch.  
Recitation—"The Months"—Burton Weekly.  
Recitation—"Christmas Night"—Bernice Hill.  
Recitation—"After the Tea Party"—Mary Alvarez.  
Recitation—"Baby Goes to Sleepy Town"—Gela Barbor.  
Recitation—"Four Leaf Clovers"—Louie Gonzalez.  
Recitation—"The Beginner"—Harry Sprio.  
Recitation—"To Recess"—Anna Barruso.  
Recitation—"Father's Present"—Denali Welch.  
Debate—Question: "Resolved, That Women Should Be Given Full Suffrage."  
To affirm—Mrs. Sylvia Saurborne and O. R. Shreve; to deny: Herbert Grose and Albert Wright.

## Aid Society Meets.

The Ladies' Aid Society of the Methodist Protestant church met at the home of Mrs. A. G. Lamont Wednesday afternoon. The society planned to have a church tea next Thursday afternoon and night. After the business was transacted refreshments were served by the hostesses. Among those present were Mrs. Pansy Taylor, Mrs. George Duncan, Mrs. William Bartlett, Mrs. D. C. Lemons, Mrs. W. A. Sheets, Mrs. Joseph Windom, Mrs. Ballard, Miss Giea Morrison and the Rev. U. W. Morrison.

## PERSONAL

O. S. Talbott is here from Buckhannon.

**SWITZER BROS.**  
French Dry and Steam Cleaning  
412 N. 5th St.  
Work Called for and Delivered.

## Vacant Lots

We certainly have them, anywhere you want to locate.

**NEW FAIR GROUND**  
Lots Nos. 646 and 647, level as a floor, \$825 each.

**STEALEY HEIGHTS**  
On Orchard street, next to corner and next to a new \$4,000 home, have a fine lot for \$600.

**Glenn B. Waters**  
Real Estate Broker.  
306 Prunty Bldg.

## Why Tolerate Catarrh?

You have noticed, no doubt, that any cold aggravates nasal catarrh, and the flow of mucous amazes you that such objectionable matter could find lodgment in your head. To ignore this catarrh when the cold subsides is wrong because it continues to slowly injure the delicate linings of the nasal passages and clog them up.

To correct catarrh, cleanse the nostrils frequently with a solution of warm water and salt, insert vaseline on retiring, and take a spoonful of Scott's Emulsion after meals for one month. Scott's acts through the blood to feed the tissues, and contains soothing glycerine to check the inflammation and heal the sensitive membranes.

Scott's is pleasant to take.  
Scott & Bowne, Bloomfield, N. J. 15-30

D. M. Timberlake, of Weston, is a city visitor.

W. V. Brice, district plant chief of the Central District Telephone Company, is here from Wheeling on official business.

Bert Bradford, of Pennsboro, is a city visitor.

Charles B. Ebert, of Parkersburg, inspector of the state public service commission, is in the city looking after official duties.

J. A. King is here from Parkersburg. F. R. Rudy, of Parkersburg, is transacting business here.

H. B. Depue, of Parkersburg, is in the city on a brief business visit.

G. T. Smith was here from Brown Thursday.

S. H. Hamilton, of Pennsboro, is a business visitor here.

H. and Mrs. B. L. Perkins and Harry D. Perkins, of Parkersburg, are visitors here.

H. C. Gordon, of Parkersburg, is a city business visitor.

H. B. Walker, district manager for the Frick and Lindsay Company, is in the city.

M. V. Heath is here from Charleston on a business mission.

Edward A. Brannon, a prominent Weston lawyer, was a city visitor Thursday.

Charles E. Lamberd, of the Watts-Lamberd Company, is spending the week in the New York market, purchasing new spring lines of merchandise.

## TAKEN TO HOSPITAL.

Mrs. Frank Watson, of 216 Point street, Broad Oaks, wife of a well known tin plate worker, was taken to St. Mary's hospital Thursday to undergo treatment for typhoid, with which she is afflicted.



## "Coffee Don't Hurt Me"

Can he get away with it?

The drug, caffeine, in coffee, about 2½ grains to the average cup, hurts many coffee drinkers, at some time of life, and often hurts them hard.

Caffeine is a powerful irritant that unsteadies the nerves, races the heart, disorganizes the digestive organs and plays havoc with the health of a large proportion of coffee users.

Of course, there are some who go on drinking coffee for years, without apparent harm, at least they don't suspect it, until the cumulative drug, caffeine, has got in its work. Isn't it the best plan to play safe with health—quit coffee and use

## INSTANT POSTUM

This pure food-drink made of wheat and a small portion of molasses tastes much like mild, high-grade Java coffee, yet contains no drug or other harmful element.

Postum comes in two forms: the original Postum Cereal, must be well-boiled, 15c and 25c packages; Instant Postum, the soluble form, can be made in the cup, at table, by adding hot water, 30c and 50c tins. Both kinds are equally delicious and the cost per cup is about the same.

The better health that follows quitting coffee has shown thousands

## "There's a Reason" for POSTUM

Send 2c stamp for 5-cup sample of Instant Postum  
Postum Cereal Co., Ltd., Battle Creek, Mich.

## FIRST ANNUAL AUDIT OF STATE FINANCIS MADE

## Showing Expenditures of Every Department of the State Government and So On.

(SPECIAL TO THE TELEGRAM)

CHARLESTON, Jan. 13.—The first annual audit, showing in detail the finances of the state—the expenditures of each and every department and every other bit of information relating to income and outgo of the revenues of the state of West Virginia, has been completed and today the first volume came from the press.

The audit was compiled by Everett A. Dover, chief accountant, and issued by the department of the state tax commissioner, Fred O. Blue. It is issued under the provisions of chapter 4 of the acts of the legislature of 1915, a brief act of four short sections, but it is one of the most important of the many state-manlike measures enacted by the West Virginia legislature of last winter in pursuance of the program of the present state administration.

This is the first time a citizen of West Virginia has had put into his hands a book from which he can readily ascertain just how much money is gathered by the state from various sources of revenue and just what is done with every dollar of that money. For the first time members of the legislature will be able to familiarize themselves in advance of any regular or special session with the financial condition and needs of each department of the state government and each one of the state's growing institutions. For the first time it is possible to find in a single volume the name of every employee on the state's payrolls, and to determine exactly how much he receives for the service rendered. This audit is to be a yearly event, and it will furnish the basis for the construction of a thoroughly scientific budget in which the relation of proposed appropriations to expected revenues can always be definitely determined.

One of the features of the audit is the fact that the complete statement of the chief accountant vindicates the position taken by Governor Hatfield in regard to the need of additional revenue to carry on the expenditures of the state government, and shows conclusively the fact that had not additional revenues been provided for by the legislature the state would have been absolutely unable to meet its current obligations.

The purpose of the audit, made in conformity with the new law, is set forth in the opening paragraphs of the preface to Mr. Dover's report, as follows:

"The citizen recognizes his duty to contribute his proper share of taxes to maintain government; he expects, however, and has the right to expect that public funds shall be properly used and duly accounted for by those entrusted with the management and expenditures thereof. His willingness to contribute to the maintenance of government is largely proportioned to his confidence in those entrusted with the management and expenditures of the state's revenue. It is the duty of the citizen to inform himself respecting the management and expenditure of the public funds as well as his duty to contribute to the state's revenue. Such action on the part of the citizen tends to prevent abuses in the management and expenditures of the state's revenue. "It is believed that the requirement is upon those entrusted with the management and expenditure of public funds, in a suitable way and at proper intervals, to give the citizens, in as convenient form as practicable, a report of the management and expenditure of the public funds. Recognition of this requirement, and compliance therewith, tends to prevent extravagance and carelessness on the part of those entrusted with the management and expenditure of public funds."

The audit is printed in a book of 391 pages, of which the first twenty-five pages are devoted to certain recommendations by the tax commissioner and to a lucid statement of the relation of the various funds by the chief accountant with a summary showing the exact condition of those funds at different dates, and the relation of income to expenditures in each of them.

Discussing the deficit over which the controversy raged during the last session of the legislature and the operation of the means taken to cure that deficit, the chief accountant discourses interestingly as follows:

"Based upon the best information obtainable for estimating conditions two years in advance it will not be necessary to levy fourteen cents next year (1916) in order to provide sufficient revenue for the year ending June 30, 1917, but the 1916 levy can be reduced. If the governor had not exercised his constitutional right and vetoed over \$700,000 of appropriations made by the regular session of the 1915 legislature, and later called the legislature in second extraordinary session for the purpose of raising additional revenue, and the state had continued to provide for all of its institutions and departments together with the new buildings, repairs and improvements that will be made during the next two years, a deficit of more than \$2,000,000 would exist July 1, 1917, instead of the surplus that will then be on hand."

"Allowing the year ending June 30, 1916, an expenditure of \$300,000 for buildings and lands, repairs and improvements, and the same aggregate amount for all other purposes as allowed for each of the years 1916 and 1917, the 1917 levy should not exceed six cents. Personally I do not believe that the state should depend upon a direct levy for revenue. This method should be left to the local taxing bodies, the state exercising the power to lay direct levy to meet emergencies. The present increase in the state levy is to meet a temporary emergency and within the next two years, with the aid of the new revenue provided by the second extraordinary session, the present deficit having been met, the state levy can be reduced, as stated before."

"Approximately three and one-half cents of the state direct levy laid each year is not for state purposes,

but is for local school purposes. The state annually pays out of its 'general revenue' approximately \$400,000 towards the support of the local schools. Without this state aid to the local schools the local district school levies would be increased to three and one-half cents and the state levy for the present year would be ten and one-half cents, instead of fourteen cents; for the year 1916, less than ten cents; and for the year 1917, not to exceed two and one-half cents."

"The expenditures for the years ending June 30, 1916, and June 30, 1917, are extraordinary, being greater than the ordinary expenditures, for the reason that buildings and repairs that should have been completed during the preceding two years were not commenced on account of lack of funds. Said buildings and improvements are now being made and the cost is included in the estimate of expenditures for the years ending June 30, 1916, and 1917. To meet the extraordinary expenditures and the deficit which had accumulated, requires an unusual amount of revenue."

"The deficit in the 'general revenue' of the state fund originated during the year 1912 when a one-cent state levy was laid and the industrial trouble in the Kanawha valley occurred which cost the state over \$300,000 for the maintenance of law and order. Sufficient revenue was not afterwards provided to meet the growing needs of the state, together with the expenditures for maintenance of law and order and the loss of revenue from liquor licenses."

"As stated in the preceding pages of this report, the state had an actual deficit July 1, 1914, of \$346,000. This deficit existed before the loss of revenue from liquor licenses, hence our present needs can be attributed only partly to the loss of liquor licenses."

On page 23 is an interesting percentage classification of the total amount disbursed by the state for all purposes (except investment in the school fund, disbursements from the workmen's compensation fund and disbursements of taxes collected for counties, districts and municipalities) during the year ending June 30, 1915, was \$2,728,702.93 from general revenue and \$1,012,468.58 from special revenue, totaling \$3,741,252.51. Briefly stated, this amount was expended from appropriations for the following purposes:

For what purpose.	Amount expended.	Per cent of total amount expended.
Education .....	\$1,544,625.32	41.29
Boys' and Girls' Industrial Schools and the Deaf and Blind .....	133,380.34	3.57
Hospitals .....	505,985.36	13.52
Children's Homes .....	29,641.55	.79
Courts and law libraries .....	149,973.33	4.01
Criminal charges and lunatics in jail .....	81,030.25	2.17
Militia .....	88,945.76	2.38
West Virginia state penitentiary .....	179,011.23	4.78
Maintenance of capitol buildings, mansion and grounds .....	31,968.21	.85
State elective offices and departments .....	163,948.09	4.38
State appointive offices, commissions and boards .....	347,730.94	9.29
Insurance on public buildings .....	30,790.82	.82
Agricultural experiment station .....	78,274.69	2.09
Geological and economic survey .....	48,721.63	1.30
Civil contingent fund .....	48,098.44	1.29
Printing, binding and stationery .....	61,482.60	1.64
Refunds and transfer .....	14,878.04	.40
Extraordinary purposes .....	49,994.06	1.34
Miscellaneous purposes .....	41,046.90	1.10
West Virginia state legislature .....	111,724.34	2.99
Total .....	\$3,741,252.51	100.00

Following the chief accountant's summary and discussion of the condition of the several funds, are tables showing itemized lists of expenditures under the various appropriations. Each of these appropriations is given a number, and a system of cross-references to these numbers makes it possible to ascertain the total amount drawn by any official who may be carried on two or more payrolls.

After the itemized statements of expenditures, are given some interesting recapitulations classifying the purposes for which the total of \$3,741,252.51 has been used. The biggest item, by far, is that for education, \$1,544,625.32, and there is a separate item of \$133,380.34 for education of the deaf and blind. Hospitals come in for an expenditure of more than half a million. The legislature spent \$111,724.35 on its members and attaches for the running expenses of sixty-eight days, not counting the printing bills. Elective offices and departments call for \$163,948.09, and appointive offices, commissions and boards consume \$347,730.94 of the state funds. Courts and law libraries are charged with \$149,973.33.

There is also an interesting table showing a classification of expendi-

## Chamberlain's Cough Remedy Most Effective.

"I have taken a great many bottles of Chamberlain's Cough Remedy and every time it has cured me. I have found it most effective for a hacking cough and for colds. After taking it a cough always disappears," writes J. R. Moore, Lost Valley, Ga. Obtainable everywhere.—Advertisement.

## FOR BRONCHITIS, SEVERE COUGHS COLDS AND WHOOPING COUGH

Make the Best Medicine at Home—128 Teaspoonfuls for 50c

Money spent for the old style, ready-made medicine usually sold in bottles holding only 2 to 2½ ounces (16 to 20 teaspoonfuls) is largely wasted, because most of them are composed principally of sugar and water. Yet you have to pay the same price as if it were all medicine. Stop wasting this money. You can make a better remedy for bronchial affections, at home at one-fifth the cost. Merely go to Wells-Haymaker Co.'s Drug Store and ask for 2 ounces (50c worth) of Schiffmann's New Concentrated Expecto-rant, which they guarantee will give perfect satisfaction or money will be refunded. Mix this with one pint of granulated sugar and one-half pint of boiling water, which makes a full pint (128 teaspoonfuls). This new, simple, pleasant remedy is guaranteed to relieve the worst cough or cold, Bron-

chial Asthma, Bronchitis, Croup, Hoarseness and Whooping Cough. One bottle will make enough home-made medicine to probably last the whole family the entire winter. Children like it, it is so pleasant to take. It is unlike any other medicine, and positively contains no chloroform, opium, morphine or other narcotics, as do most cough mixtures. Keep it on hand in case of emergency and stop each cough before it gets a firm hold. The above druggists, in fact any druggist in this city, will return the money (just the same as is done with Schiffmann's famous Asthmador) in every single case where it does not give perfect satisfaction or is not found the best remedy ever used. Absolutely no risk is run in buying this remedy under this positive guarantee.—Advertisement.

## TO PLAY SALEM.

The Preps of St. Mary's high school will play the Salem Cubs a game of basketball here at 8:15 o'clock Wednesday night. The game will be in the St. Mary's high school building.

## THE WEARY WAY

Daily Becoming Less Wearisome to Many in Clarksburg.

With a back that aches all day, With rest disturbed at night, Annoying urinary disorders, 'Tis a weary way, indeed. Doan's Kidney Pills are especially for kidney trouble. Are endorsed by Clarksburg citizens.

Mrs. Ada Rankin, 209 Church St., Clarksburg, says: "I used to be bothered with lameness across my back and my kidneys were out of order. I didn't rest well and felt tired in the morning. Doan's Kidney Pills, procured at Wells and Haymaker's Drug Store, gave me relief from all the ailments. I have used Doan's Kidney Pills once in a while since as a kidney tonic."

Price 50c at all dealers. Don't simply ask for a kidney remedy—get Doan's Kidney Pills—the same that Mrs. Rankin had. Foster-Milburn Co., Props, Buffalo, N. Y.—Advertisement.

**J. JACOBS**  
Moore Bldg. 118 4th St.  
**HATS \$2**  
Men's Furnishings  
Shoes and Clothing

**New Edison Diamond Disc Phonograph**

"Let the People Hear and Decide"

--Edison

\$100, \$150, \$200 \$250

Palace Furniture and Piano Co.

**BEAR IN MIND**

On merit and merit only do we make our claims for the superiority of the Master Gas Ranges.

They're most economical in the consumption of fuel, perfect bakers and absolutely free from complicated contrivances—to sum them up they are a perfect range—the one you should buy.

Come in, investigate and be convinced.

**Snider Furniture Co.**  
No. 120 West Pike Street.



**AUTO LIVERY CO.**  
Bell Phone 1633-J.  
Prompt and Efficient Service.

## 39c BOOK SALE 39c

ANY BOOK IN STOCK

39c

Not a sale of shop-worn books. Your choice of any we have. Name your author—we have the book. Come in and select early.

**HALL & BRADFORD**  
THE BOOK STORE

407 W. Main.

Opp. Empire.